

IMPERIAL REVENUE (COLLECTION AND EXPENDITURE)
(GREAT BRITAIN AND IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 28 June 1917:—*for*,

RETURN "relating to IMPERIAL REVENUE (Collection and Expenditure) (Great Britain and Ireland) for the Year ending the 31st day of March 1917 (in continuation of Parliamentary Paper, No. 118, of Session 1916)."

Treasury Chambers, }
13 August 1917. }

STANLEY BALDWIN.

(*Mr. Lough.*)

Ordered, by The House of Commons, to be Printed,
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MEMORANDUM.

This Return is presented in obedience to the Order of the House of Commons of the 28th June 1917. It continues the Tables given in the Parliamentary Paper, No. 118 of 1916, for the Year 1915-16. But for the purposes of convenience it also reproduces part of the figures given in the earlier Return, namely, those for the decennial periods up to and including 1909-1910 and those for the three years immediately preceding 1916-17.

For the decennial period commencing 1900-1 the mean of the figures of the years 1909-10 and 1910-11 have been taken rather than those for 1909-10. As explained on page 16 of the Parliamentary Paper 220+ of 1911 the figures for 1909-10, owing to the delay in passing the Finance Bill of 1909, and the consequent postponement until 1910-11 of the collection of a large amount of the Revenue proper to 1909-10, afford a very misleading index to the financial position of Great Britain and Ireland in that year.

For an explanation of the basis on which the figures for recent years have been compiled, reference should be made to the Memorandum contained in Parliamentary Paper, No. 313 of 1894, to the Financial Relations (England, Scotland and Ireland) Papers (Nos. 93, 306, and 334 of 1893), and to the Returns of Revenue and Expenditure (England, Scotland, and Ireland) which have been issued in subsequent years.

Note.

Local expenditure of a considerable amount is at present met from the Votes of Credit, but, so far, it has not been possible during the War to allocate these charges on any satisfactory basis between Great Britain and Ireland, and all Vote of Credit charges are consequently excluded from the Tables on pages 16-21 of this Return.

In the case of Revenue it is possible to allocate the produce of special taxation (*e.g.*, Excess Profits Duty), and such revenue is included in the Tables on pages 4-15 of the Return.

PART I.—REVENUE.

TABLE A. (continuing Table B. in Part I. of

REVENUE AS COLLECTED IN

	1819.	1829.	1839.	1849.	1859-60.	1869-70.	
	£	£	£	£	£	£	
Customs - - - -	2,475,991	1,596,394	2,016,808	2,177,122	2,292,564	2,049,374	1
Excise - - - -	1,545,289	2,025,649	1,814,885	1,403,848	3,224,542	3,601,981	2
Estate, &c. Duties - -	55,364	74,740	66,082	138,157	224,248	271,505	3
General Stamps (excluding Fee Stamps) - - -	470,326	339,906	337,498	321,001	278,756	236,824	4
Assessed Taxes - - -	360,746	—	—	—	—	—	5
Property and Income Tax (including Super Tax) -	—	—	—	—	718,368	613,113	6
Excess Profits Duty - -	—	—	—	—	—	—	7
Land Value Duties - -	—	—	—	—	—	—	
TOTAL Revenue from Taxes	4,908,919	4,026,589	4,234,923	4,040,138	6,738,476	6,772,257	9
Postal Service - - -	216,921	223,263	227,849	181,351	248,101	331,117	10
Telegraph Service - -	—	—	—	—	—	4,984	11
Telephone Service - -	—	—	—	—	—	—	
Crown Lands - - -	50,000	30,000	44,031	45,120	45,268	42,000	12
Miscellaneous (including Fee Stamps) - - - -	22,415	133,576	67,347	71,452	66,057	180,120	13
TOTAL Non-Tax Revenue	299,336	434,638	339,227	297,938	359,426	558,301	14
Appropriated Duties for Local Objects - - - -	55,654	—	—	—	—	—	15
TOTAL REVENUE } COLLECTED IN } £. IRELAND - - - }	5,253,909	4,461,217	4,574,150	4,338,091	7,097,904	7,331,058	16

PART I.—REVENUE.

Appendix to Parliamentary Paper, No. 313, of 1894).

IRELAND UNDER PRINCIPAL HEADS.

	1879-80.	1889-90.	1899-1900.	1909-10 and 1910-11 (mean).	1913-14.	1914-15.	1915-16.	1916-17.
	£	£	£	£	£	£	£	£
1	1,891,517	2,107,575	2,159,000	2,932,000	3,006,000	3,179,000	3,990,000	4,340,000
2	4,067,303	4,693,116	6,274,000	5,107,000	5,842,000	6,360,000	8,231,000	6,822,000
3	332,100	396,864	633,000	914,000	1,079,000	1,070,000	1,088,000	943,000
4	211,722	210,333	292,000	309,000	336,000	304,000	311,000	343,000
5	—	—	—	—	—	—	—	—
6	465,000	551,795	694,000	1,167,000	1,168,000	1,570,000	2,912,000	4,508,000
7	—	—	—	—	—	—	—	2,540,000
8	—	—	—	—	12,000	2,000	3,000	2,000
9	6,967,642	7,962,683	10,072,000	10,690,000	11,437,000	12,485,000	16,465,000	19,498,000
10	426,283	535,723	701,000	917,300	985,000	996,000	1,097,000	1,075,000
11	92,652	122,967	177,000	183,000 32,500	191,000	195,000	181,000	189,000
12	38,900	39,900	34,000	25,500	192,000	188,000	193,000	198,000
13	285,880	324,639	133,500	25,500	20,000	19,000	16,500	11,000
14	285,880	324,639	133,500	115,500	119,500	111,500	127,500	123,500
15	843,734	1,043,249	1,043,500	1,274,000	1,507,500	1,500,500	1,618,000	1,599,500
16	—	—	—	—	—	—	—	—
17	7,831,878	9,005,932	11,117,500	11,683,000	12,844,500	13,294,500	18,083,000	21,087,500

PART I.—REVENUE—continued.

TABLE B (continuing Table C. in Part I. of

DETAILS OF TAX REVENUE AS

	1819.	1829.	1839.	1849.	1859-60.	
CUSTOMS.	£	£	£	£	£	
Spirits - - - - -	25,176	20,795	26,352	82,348	60,447	1
Motor Spirit - - - - -	—	—	—	—	—	2
Tea - - - - -	433,372	613,341	437,460	698,164	768,378	3
Tobacco - - - - -	2614,698	782,100	782,100	748,960	832,344	4
Sugar - - - - -	489,366	443,475	403,691	304,934	188,135	5
Wine - - - - -	208,262	181,144	180,592	143,196	146,736	6
Matches - - - - -	—	—	—	—	—	7
Other Articles - - - - -	710,120	307,639	186,313	190,580	155,461	8
TOTAL CUSTOMS - - - - -	2,475,994	1,566,894	2,016,508	2,177,122	2,292,564	9
EXCISE.						
Spirits - - - - -	1,042,091	1,480,486	1,102,040	1,050,766	2,685,188	10
Made (and Brewing Sugar in 1869-70 and 1879-80)	190,506	276,673	238,899	202,818	340,044	11
Beer Duty after 1879-80 - - - - -	185,342	134,504	122,615	96,830	127,946	12
Licenses (including Club Duty from 1910-11).	—	—	—	—	—	13
Entertainments - - - - -	—	—	—	—	—	14
Table Waters - - - - -	—	—	—	—	—	15
Matches - - - - -	—	—	—	—	—	16
Other Receipts - - - - -	138,330	153,986	51,331	53,444	71,984	17
TOTAL EXCISE - - - - -	1,346,289	2,025,649	1,814,885	1,403,858	3,224,542	17
ESTATE, &c., DUTIES.						
Probate Duty, and Estate Duty (1894).	32,240	45,505	38,818	67,848	75,598	18
Legacy and Succession Duties - - - - -	28,324	29,215	27,214	70,309	148,630	19
TOTAL ESTATE, &c., DUTIES - - - - -	55,564	74,720	66,032	138,157	224,248	20
GENERAL STAMPS (excluding Fee Stamps) - - - - -	470,325	326,806	337,498	321,001	278,756	21
ASSESSED TAXES - - - - -	360,746	—	—	—	—	22
INCOME TAX.						
Schedules A, B, and E. - - - - -	—	—	—	—	518,651	23
Schedules C. and D. (Public Companies).	—	—	—	—	46,563	24
Schedule D. (Trades and Professions).	—	—	—	—	153,122	25
Super-Tax - - - - -	—	—	—	—	—	26
TOTAL INCOME TAX - - - - -	—	—	—	—	718,336	27
EXCESS PROFITS DUTY - - - - -	—	—	—	—	—	28
LAND VALUE DUTIES - - - - -	—	—	—	—	—	29
TOTAL TAX REVENUE COLLECTED IN IRELAND } £	4,908,816	4,026,269	4,234,923	4,040,138	6,738,478	30

† In this year the Tax Revenue was under the control of the Exchequer, and was all collected in England.

‡ Forty Shillings.

§ Including Miscellaneous Departmental receipts in 1869-70, and previous years.

PART I.—REVENUE—continued.

Appendix to Parliamentary Paper, No. 313, of 1894).

COLLECTED IN IRELAND.

	1889-90.	1879-80.	1869-70.	1859-60.	1900-01 and 1910-11 (mean).	1913-14.	1914-15.	1915-16.	1916-17.
	£	£	£	£	£	£	£	£	£
1	204,700	248,097	354,580	432,000	325,000	392,600	458,000	512,000	447,000
2	—	—	—	—	2,000	13,000	16,000	32,000	51,000
3	339,882	315,883	293,835	287,000	306,000	323,600	439,000	677,000	692,000
4	1,182,799	1,182,430	1,349,834	1,379,000	2,080,000	2,083,000	2,082,000	2,155,000	2,672,000
5	116,791	—	—	—	124,000	139,000	77,000	167,000	421,000
6	150,756	131,665	96,021	107,000	68,000	69,000	72,000	85,000	66,000
7	—	—	—	—	—	—	—	—	10,000
8	40,646	13,512	13,955	14,000	17,000	15,000	15,000	12,000	7,000
9	2,049,274	1,891,517	2,107,575	2,150,000	2,822,000	3,006,000	3,179,000	3,920,000	4,340,000
10	3,016,486	3,433,300	3,742,959	5,039,000	3,451,000	3,891,000	4,058,000	3,395,000	2,212,000
11	260,478	493,411	761,713	1,025,000	1,412,000	1,621,000	1,959,000	4,332,000	4,113,000
12	190,556	210,592	187,859	210,000	286,000	309,000	313,000	296,000	312,000
13	—	—	—	—	—	—	—	—	83,000
14	—	—	—	—	—	—	—	—	66,000
15	—	—	—	—	—	—	—	—	23,000
16	4,461	—	585	—	8,000	15,000	20,000	8,000	13,000
17	3,601,981	4,067,308	4,693,116	6,274,000	6,157,000	6,842,000	6,360,000	8,231,000	6,822,000
18	95,853	140,309	205,881	488,000	733,000	820,000	825,000	783,000	718,000
19	175,713	191,800	191,083	165,000	181,000	259,000	235,000	305,000	225,000
20	271,565	332,100	396,884	653,000	914,000	1,079,000	1,070,000	1,088,000	943,000
21	235,824	211,723	210,338	292,000	309,000	336,000	304,000	311,000	343,000
22	—	—	—	—	—	—	—	—	—
23	405,730	295,000	320,823	384,000	490,000	498,000	658,000	1,189,000	1,883,000
24	67,895	79,000	135,831	173,000	397,000	461,000	695,000	1,303,000	1,984,000
25	129,498	111,000	100,142	137,000	220,000	203,000	286,000	320,000	641,000
26	—	—	—	—	—	—	—	—	—
27	612,113	485,000	554,793	694,000	1,107,000	1,162,000	1,570,000	2,912,000	4,308,000
28	—	—	—	—	—	—	—	—	2,540,000
29	—	—	—	—	—	12,000	2,000	3,000	2,000
30	6,772,867	6,987,642	7,962,883	10,072,000	10,409,000	11,427,000	12,485,000	16,465,000	19,498,000

PART I.—REVENUE—continued.

TABLE C. (continuing Table M. in Part I. of

REVENUE AS COLLECTED IN GREAT

	1819.	1829.	1839.	1849.	1859-60.	1869-70.	
	£	£	£	£	£	£	
Customs - - - -	18,111,743	20,985,929	21,167,574	20,091,742	22,089,520	19,400,449	1
Excise - - - -	17,113,273	15,486,139	12,912,539	13,399,240	17,015,925	18,277,257	2
Estate, &c. Duties - -	1,567,224	1,960,979	1,951,653	2,230,468	3,120,485	4,451,155	3
Stamps (excluding Fee Stamps).	4,841,038	4,856,951	4,833,139	4,275,560	4,213,744	3,807,203	4
Taxes (Land, House, and Assessed).	7,774,376	5,206,392	3,932,689	4,522,910	3,237,573	4,533,006	5
Property and Income Tax -	143,327	—	—	5,564,833	8,947,774	9,425,476	6
Excess Profits Duty - -	—	—	—	—	—	—	7
Land Value Duties - -	—	—	—	—	—	—	8
TOTAL Revenue from Taxes - - - -	49,551,001	48,496,090	44,797,894	50,284,753	58,534,021	69,954,567	9
Postal Service - - -	1,836,762	1,959,415	2,162,915	1,263,999	3,062,554	4,340,113	10
Telegraph Service - -	—	—	—	—	—	95,797	11
Telephone Service - -	—	—	—	—	—	—	
Crown Lands - - -	—	118,322	93,673	112,799	254,286	318,133	12
Miscellaneous (including Fee Stamps).	1,217,745	354,162	232,460	747,134	1,938,383	3,546,937	13
TOTAL Non-Tax Revenue - -	3,054,507	2,431,899	2,488,948	2,843,932	5,255,225	8,300,980	14
TOTAL REVENUE COLLECTED IN GREAT BRITAIN } £.	52,605,506	50,927,989	47,286,842	53,128,685	63,789,246	68,255,547	15

PART I.—REVENUE—continued.

Appendix to Parliamentary Paper, No. 313, of 1894).

BRITAIN UNDER PRINCIPAL HEADS.

	1879-80.	1889-90.	1899-1900.	1900-10 and 1910-11 (month).	1913-14.	1914-15.	1915-16.	1916-17.
	£	£	£	£	£	£	£	£
1	17,278,098	18,352,579	21,119,000	28,693,000	32,563,000	35,972,000	65,655,000	66,570,000
2	21,151,000	22,434,533	30,900,000	30,204,000	33,316,000	36,059,000	52,977,000	49,660,000
3	5,900,098	7,943,598	17,706,000	22,818,000	26,096,000	27,472,000	29,850,000	30,249,000
4	4,005,959	6,755,308	8,138,000	8,803,000	9,647,000	7,131,000	6,469,000	7,422,000
5	2,649,037	3,000,000	2,438,000	2,530,000	2,681,000	3,548,000	2,835,000	2,541,000
6	8,709,606	12,229,106	18,173,000	36,968,000	46,079,000	67,975,000	126,240,000	201,170,000
7	—	—	—	—	—	—	187,000	130,075,000
8	—	—	—	254,000	723,000	412,000	366,000	522,000
9	80,894,988	70,715,116	98,424,000	130,270,000	151,398,000	177,560,000	274,408,000	497,015,000
10	6,122,486	8,911,442	12,491,000	17,913,000	30,235,000	19,553,000	22,665,000	23,229,000
11	1,345,363	2,184,457	5,213,000	2,987,500 1,807,500	2,980,000 6,371,000	2,786,000 6,066,000	5,287,000 6,241,000	5,229,000 6,267,000
12	347,949	377,341	426,000	478,000	523,500	516,000	558,500	629,000
13	4,933,858	3,377,239	2,961,500	3,269,000	3,770,500	7,105,500	12,096,500	24,446,500
14	12,549,556	14,860,479	19,091,500	26,304,000	33,780,000	36,026,500	44,848,000	67,810,500
15	78,344,344	85,565,595	117,515,500	156,574,000	185,378,000	212,585,500	319,256,000	554,825,500

PART I.—REVENUE—continued.

TABLE D. (continuing Table N. in Part I. of

DETAILS OF TAX REVENUE AS

	1819.	1829.	1839.	1849.	1859-60.	
CUSTOMS.						
Spirits - - - - -	£ 3,616,287	£ 3,333,560	£ 3,666,693	£ 3,764,132	£ 3,443,501	1
Motor Spirits - - - - -	—	—	—	—	—	2
Tax - - - - -	£3,253,027	£3,331,729	£3,221,341	£4,775,398	£4,802,496	3
Tobacco - - - - -	£3,243,373	£333,967	£713,366	£8,996,068	£4,644,180	4
Sugar - - - - -	£511,378	£451,300	£134,949	£321,018	£302,390	5
Wine - - - - -	£614,442	£392,464	£669,118	£424,360	£697,581	6
Matches - - - - -	—	—	—	—	—	7
Other Articles - - - - -	£954,294	£747,616	£799,993	£475,896	£663,927	8
TOTAL Customs - - - - - £.	13,111,743	20,305,229	21,167,674	20,991,742	22,969,329	9
EXCISE.						
Spirits - - - - -	£999,999	£303,445	£403,428	£796,570	£703,779	10
Malt (including Beer Duty in 1829 and from 1880-89 onwards).	£799,999	£666,666	£503,049	£761,349	£506,837	11
Glasses, Broomsticks and Home-grown Sugar	—	—	—	—	—	12
Entertainments - - - - -	—	—	—	—	—	13
Table Waters - - - - -	—	—	—	—	—	14
Matches - - - - -	—	—	—	—	—	15
Licenses (including Monopoly Taxes and Club duty from 1810-17).	£81,807	£73,840	£90,367	£611,666	£335,868	16
[Patent Medicine Labels and Playing Cards]	—	—	—	—	—	17
Other Receipts - - - - -	£6,997,390	£404,516	£335,065	£130,261	£377,418	18
TOTAL Excise - - - - - £.	17,113,373	15,487,330	12,912,869	12,999,210	17,055,925	19
ESTATE, &c. DUTIES.						
Probate Duty, and Estate Duty (1886).	£91,822	£75,166	£76,383	£45,456	£164,466	20
Legacy and Succession Duties -	£77,822	£167,843	£185,870	£385,042	£368,032	21
TOTAL Estate, &c. Duties - - - £.	1,887,394	1,940,979	1,861,883	2,230,498	3,120,500	22
INTERNAL STAMPS (including Fee Stamp). - - - £.						
	£4,841,003	£4,866,561	£4,833,430	£4,375,660	£4,815,744	23
TAXES.						
Land Tax - - - - -	£1,093,774	£1,000,160	£1,174,100	£1,199,398	£1,137,466	24
Assessed Taxes:						
(a) Inhabited House Duty - - -	—	—	—	—	£76,561	25
(b) Other Assessed Taxes - - -	£4,696,062	£4,094,922	£2,708,289	£3,663,807	£3,606,390	26
TOTAL TAXES - - - - - £.	1,776,576	5,094,992	1,332,689	4,832,910	2,297,673	27
INCOME TAX.						
Schedules A, B, and E. - - -	143,337	—	—	£5,664,833	£5,144,358	28
Schedules C. and D. (Public Companies).					£31,065	29
Schedule D. (Trades and Professions).					£2,331,332	30
Sugar Tax - - - - -	—	—	—	—	—	31
TOTAL Income Tax - - - - - £.	143,337	—	—	5,664,833	5,467,754	32
EXCESS PROFITS DUTY (including Maritime Levy).	—	—	—	—	—	33
LAND VALUE DUTIES - - - - -	—	—	—	—	—	34
TOTAL TAX REVENUE COLLECTED IN GREAT BRITAIN } £.	49,851,001	48,486,590	44,787,894	50,384,753	56,834,021	35

† Partly Excise.

‡ Besides 966,7962 under "Other Receipts, Excise."

§ From Excise.

|| Prior to 1940-10 these Duties were classified under "Stamps."

PART I.—REVENUE.—continued.

Appendix to Parliamentary Paper, No. 313, of 1894).

COLLECTED IN GREAT BRITAIN.

	1869-70.	1879-80.	1889-90.	1899-1900.	1900-11 (mean)	1913-14.	1914-15.	1915-16.	1916-17.
1	£ 3,383,704	£ 4,404,900	£ 4,309,383	£ 4,712,000	£ 3,471,000	£ 4,073,000	£ 4,414,000	£ 4,332,000	£ 3,754,000
2	—	—	—	—	350,000	810,000	220,000	1,779,000	1,883,000
3	2,300,414	3,302,488	4,190,571	4,382,000	3,497,000	3,274,000	3,168,000	13,504,000	13,420,000
4	3,413,917	7,282,484	7,712,300	9,607,000	16,248,000	16,182,000	17,150,000	23,288,000	24,070,000
5	3,376,770	—	—	—	3,587,000	3,185,000	3,137,000	8,081,000	17,684,000
6	1,335,648	1,208,587	1,208,340	1,805,000	1,115,000	1,082,000	923,000	504,000	322,000
7	—	—	—	—	—	—	—	—	341,000
8	1,000,019	315,702	928,300	880,000	1,042,000	1,303,000	1,111,000	2,847,000	5,742,000
9	19,500,409	37,370,085	18,262,079	21,134,000	28,695,000	32,069,000	32,972,000	22,685,000	46,870,000
10	7,903,700	10,178,455	10,117,048	15,484,000	15,306,000	15,646,000	16,234,000	17,222,000	11,631,000
11	6,164,278	4,807,274	5,448,718	11,330,000	11,237,000	11,999,000	13,807,000	29,415,000	37,688,000
12	—	—	—	—	44,000	58,000	62,000	175,000	578,000
13	—	—	—	—	—	—	—	—	2,418,000
14	—	—	—	—	—	—	—	—	1,163,000
15	—	—	—	—	—	—	—	—	682,000
16	3,505,796	3,287,044	5,334,300	5,398,000	5,015,000	5,439,000	5,383,000	4,448,000	4,595,000
17	—	—	—	—	350,000	594,000	547,000	667,000	776,000
18	425,479	738,167	491,874	338,000	523,000	512,000	619,000	303,000	517,000
19	15,277,287	27,151,060	23,464,835	30,000,000	30,204,000	34,814,000	36,669,000	32,377,000	43,880,000
20	1,473,277	2,323,232	1,845,564	25,566,000	12,422,000	20,246,000	21,641,000	25,604,000	24,400,000
21	3,771,879	3,566,808	3,596,022	5,903,000	4,416,000	5,190,000	5,961,000	6,216,000	5,543,000
22	4,431,166	6,300,230	7,949,553	17,584,000	22,815,000	26,086,000	27,472,000	23,652,000	26,294,000
23	3,387,303	4,005,899	5,735,300	5,185,000	8,633,000	8,647,000	7,131,000	4,468,000	7,420,000
24	1,628,130	1,947,377	1,615,000	700,000	951,000	690,000	681,000	630,000	625,000
25	1,754,037	7,631,000	7,563,000	1,689,000	1,384,000	1,994,000	1,537,000	1,975,000	1,886,000
26	1,070,819	—	—	—	—	—	—	—	—
27	6,353,068	3,149,307	3,000,000	2,655,000	2,630,000	2,684,000	2,648,000	3,653,000	2,561,000
28	4,491,742	3,741,093	4,730,075	4,333,000	11,217,000	13,243,000	17,402,000	20,031,000	29,357,000
29	3,111,233	2,453,944	4,204,368	7,845,000	16,773,000	21,542,000	25,511,000	37,070,000	105,940,000
30	2,375,602	2,000,000	2,316,325	4,803,000	7,352,000	5,668,000	11,111,000	20,379,000	27,735,000
31	—	—	—	—	1,463,000	2,339,000	10,121,000	14,733,000	18,143,000
32	3,635,435	3,130,000	10,328,325	15,175,000	36,065,000	40,808,000	47,375,000	126,248,000	261,170,000
33	—	—	—	—	—	—	—	187,000	139,078,000
34	—	—	—	—	—	—	—	364,000	423,000
35	59,804,567	59,694,655	70,735,135	98,494,000	130,270,000	161,598,000	177,568,000	271,408,000	497,015,000

PART I.—REVENUE—continued.

TABLE E. (amending and continuing Table L. in Part I.

ESTIMATED TRUE

YEAR.	Total Revenue as Collected (Table A.)	Duties.						Corrections applicable to
		Duties.						
		Foreign Spirits.	Tee.	Tobacco.	Wine.	Sugar.	Other Articles.	
	£	£	£	£	£	£	£	
1819	5,258,909	—	—	—	—	—	—	1
1829	4,481,217	—	+ 458,170	—	+ 113,856	+ 147,825	+ 498,870	2
1839	4,574,150	—	+ 131,667	—	+ 177,908	+ 181,449	+ 488,337	3
1849	4,338,081	—	+ 47,939	—	+ 122,061	+ 190,700	+ 275,661	4
1859-60	7,097,904	—	— 50,288	—	+ 57,744	+ 643,958	+ 257,713	5
1869-70	7,231,068	—	+ 105,095	—170,333	+ 6,211	+ 578,982	+ 96,315	6
1879-80	7,831,376	—	+ 205,510	+ 126,209	— 1,165	—	+ 74,898	7
1880-90	8,005,532	+ 37,707	+ 334,736	—228,265*	+ 8,152	—	+ 90,319	8
1899-1900	11,117,500	— 8,000	+ 411,000	—202,000	+ 31,000	—	+ 75,000	9
1909-10 and 1910-11 } 1909-11	11,583,000	— 9,000	+ 215,000	—547,000	+ 16,000	+ 151,000	+ 87,000	10
1913-14	12,944,500	— 15,000	+ 281,000	—213,000	+ 12,000	+ 159,000	+ 96,000	11
1914-15	13,994,500	— 21,000	+ 338,000	—128,000	— 2,000	+ 212,000	+ 86,000	12
1915-16	18,083,000	— 6,000	+ 644,000	+ 176,000	— 9,000	+ 638,000	+ 270,000	13
1916-17	21,097,500	— 2,000	+ 642,000	+ 123,000	— 4,000	+ 1,213,000	+ 375,000	14

* Correction for tobacco amended in accordance with proportions established for 1895-94. (Parliamentary paper,

—C. 1739—1. of 1896, Appendix IV., p. 114.)

PART I.—REVENUE—continued.

of Appendix to Parliamentary Paper, No. 313, of 1894).

REVENUE, IRELAND.

REVENUE, INCREASE.

Sources of Collection.						Total Collection.	Estimated True Revenue.	Per Cent. of Total Revenue of United Kingdom.	Per Head.
Excise.			Stamps.	Income Tax. (including Super Tax)	House Protein Duty.				
British Spirits.	Beer.	Other Articles.							
£	£	£	£	£	£	£	£		Of Population at current Census. £ s. d.
—	—	—	+ 2,655	—	—	+ 2,655	5,956,564	9.26	— 15 5
— 175,421	—	—	+ 2,608	—	—	+ 1,040,908	5,992,125	9.97	— 14 2
— 140,307	—	—	+ 2,585	—	—	+ 843,739	5,415,539	10.47	— 13 2½
— 120,938	—	—	+ 2,198	+ 5,700	—	+ 523,374	4,861,465	8.55	— 14 9*
— 303,769	—	—	+ 2,246	+ 3,791	—	+ 602,430	7,700,384	11.12	1 6 7
— 403,998	— 25,000	—	+ 2,022	+ 5,917	—	+ 95,274	7,428,532	9.60	1 7 9½
— 915,616	— 50,000	—	+ 2,198	+ 7,446	—	— 550,520	7,230,858	9.06	1 8 2
— 1,386,759	— 140,337	—	+ 3,099	+ 10,112	—	— 1,371,254	7,734,679	8.18	(On Enlarged Population at middle of year.) 1 12 6
— 2,568,000	— 211,000	—	+ 4,000	+ 17,000	—	— 2,453,000	8,664,500	6.74	1 18 2
— 1,424,000	— 306,000	+ 10,000	+ 24,000	+ 301,000	—	— 1,732,000	8,681,000	6.01	2 5 3
— 1,503,000	— 683,000	+ 3,000	+ 35,000	+ 318,000	—	— 1,810,000	11,134,500	5.71	2 10 10
— 1,973,000	— 760,000	+ 2,000	+ 19,000	+ 612,000	—	— 1,605,000	12,389,500	5.02	2 16 6
— 1,238,000	— 1,756,000	+ 18,000	+ 17,000	+ 1,087,000	—	— 154,000	17,828,000	3.92	74 1 11
— 715,000	— 1,708,000	+ 186,000	+ 23,000	+ 1,588,000	+ 991,000	+ 2,668,000	22,766,500	4.32	75 8 6

† The population figures for 1885 and 1894 not being available, the rate per head has been calculated on the basis of the population figures for 1891.

PART I.—REVENUE—continued.

TABLE E. (continuing Table P. in Part I. of Appendix to Parliamentary Paper, No. 313, of 1894).

DETAILS OF REVENUE COLLECTED IN GREAT BRITAIN BUT ATTRIBUTABLE TO IMPERIAL SOURCES.

	Items included in Miscellaneous Revenue.	Items included in Revenue from Taxes.			TOTAL.
		Inland Revenue.			
		General Stamps.	Excise, &c. Duties.	Income Tax.	
	£	£	£	£	£
1819 to 5 January 1820 - - - -	*1,120,089	23,000	14,000	—	1,167,089
1829 to 5 January 1830 - - - -	*210,689	23,000	16,000	—	249,689
1839 to 5 January 1840 - - - -	144,691	22,000	16,000	—	182,691
1849 to 5 January 1850 - - - -	624,445	20,000	20,000	70,000	734,445
1859-60 to 31 March 1860 - - -	1,734,971	19,000	24,000	122,000	1,899,971
1869-70 to 31 March 1870 - - -	2,878,661	18,000	35,000	128,000	2,951,661
1879-80 to 31 March 1880 - - -	2,948,894	19,000	60,000	116,000	3,133,894
1889-90 to 31 March 1890 - - -	1,587,037	37,000	80,000	162,000	1,866,037
1899-1900 to 31 March 1900 - - -	3,042,000	37,000	254,000	347,000	3,580,000
1900-10 to 31 March 1910	(mean) - -	2,314,000	39,000	325,000	3,109,000
1910-11 to 31 March 1911					
1913-14 to 31 March 1914 - - -	2,507,500	58,000	330,000	497,000	3,392,500
1914-15 to 31 March 1915 - - -	5,923,500	29,000	300,000	677,000	6,923,500
1915-16 to 31 March 1916 - - -	11,025,000	21,000	335,000	1,330,000	12,711,000
1916-17 to 31 March 1917 - - -	23,267,000	80,000	343,000	2,268,000	25,923,000

* Besides 56,000*l.* received in Ireland in 1819, and 210,510*l.* in 1829, which sums are excluded from the figures in this Return.

PART I.—REVENUE—continued.

TABLE G. (continuing Table O. in Part I. of Appendix to Parliamentary Paper, No. 313, of 1894).

ESTIMATE OF TRUE REVENUE, GREAT BRITAIN.

	Total Revenue as Collected. (Table C.)	Correction for Ireland. (Table E.)	Correction for Revenue attributable to Imperial Sources (Table F.)	Estimated True Revenue.
	£	£	£	£
1819 to 5 January 1820 - - -	52,605,508	— 2,655	— 1,157,089	51,445,764
1829 to 5 January 1830 - - -	50,928,489	— 1,040,908	— 249,689	49,637,592
1839 to 5 January 1840 - - -	47,286,842	— 841,739	— 182,691	46,262,412
1849 to 5 January 1850 - - -	53,123,685	— 523,874	— 754,446	51,845,365
1859-60 to 31 March 1860 - - -	63,889,246	— 602,430	— 1,899,871	61,386,945
1869-70 to 31 March 1870 - - -	68,255,547	— 95,274	— 2,569,651	65,600,612
1879-80 to 31 March 1880 - - -	72,344,244	+ 550,820	— 3,135,894	69,760,870
1889-90 to 31 March 1890 - - -	85,565,595	+ 1,271,254	— 1,856,057	84,980,792
1899-1900 to 31 March 1900 - - -	117,515,500	+ 2,453,000	— 2,580,000	117,388,500
1909-10 to 31 March 1910 } 1910-11 to 31 March 1911 } (mean) -	156,574,000	+ 1,752,000	— 3,100,000	155,226,000
1913-14 to 31 March 1914 - - -	185,278,000	+ 1,810,000	— 3,587,500	183,500,500
1914-15 to 31 March 1915 - - -	213,595,500	+ 1,605,000	— 6,923,500	208,277,000
1915-16 to 31 March 1916 - - -	319,256,000	+ 154,000	— 12,711,000	306,699,000
1916-17 to 31 March 1917 - - -	554,825,500	— 2,669,000	— 25,923,000	526,223,500

PART II.—EXPENDITURE.

TABLE A. (continuing Table A. in Part II. of

EXPENDITURE—

	1819.	1829.	1839.	1849.	1859-60.	1869-70.	
CIVIL GOVERNMENT CHARGES.	£	£	£	£	£	£	
(a) On Consolidated Fund :—							
(1) Civil List and Miscellaneous Charges	154,789	218,026	509,897	969,996	297,008	208,013	1
(2) Payments to Local Taxation Accounts, &c.	—	—	—	—	—	—	2
(b) Voted - - -	296,030	368,383	654,796	700,096	1,534,973	2,127,289	3
(c) Out of Gross Revenues	67,508	80,564	11,441	14,539	—	—	4
TOTAL CIVIL GOVERNMENT CHARGES } £	618,327	666,973	1,226,134	1,684,631	1,831,981	2,335,302	5
CUSTOMS AND EXCISE AND INLAND REVENUE DEPARTMENTS - -	778,731	582,432	453,701	410,148	245,380	256,900	6
POST OFFICE SERVICES -	114,721	96,144	100,742	152,918	225,973	265,920	7
APPROPRIATED DUTIES -	53,101	—	—	—	—	—	8
TOTAL EXPENDITURE—IRELAND } £	1,564,860	1,345,549	1,780,577	2,247,697	2,304,334	2,938,122	9

PART II—EXPENDITURE.

Appendix to Parliamentary Paper, No. 313, of 1894.

IRELAND.

	1879-80.	1880-90.*	1890-1900.	1900-10 and 1910-11 (varied).	1913-14.	1914-15.	1915-16.	1916-17.
	£	£	£	£	£	£	£	£
1	194,666	175,930	179,000	148,500	159,000	136,000	135,000	131,000
2	—	196,947	1,692,000	1,690,000	1,471,500	1,485,500	1,471,500	1,484,000
3	3,135,713	3,837,914	4,072,000	7,751,500	8,807,500	9,100,500	8,996,500	9,085,000
4	—	—	—	—	—	—	—	—
5	3,330,379	4,210,791	5,713,000	9,960,000	10,417,000	10,092,000	10,603,000	10,700,000
6	251,500	324,112	242,000	284,000	316,000	319,000	315,000	308,000
7	473,220	622,805	1,025,000	1,585,000	1,633,000	1,615,000	1,679,000	1,678,000
8	—	—	—	—	—	—	—	—
9	4,064,549	5,067,708	6,980,000	11,028,000	12,307,000	12,856,000	12,897,000†	12,886,000†

* In Parliamentary Paper, No. 313, of 1894, the figures given for the year 1880-86 were those of audited expenditure. The Envelope Issues figures are substituted in this Return, so as to correspond with the figures for the other years.

† See note on page 5.

PART II.—EXPENDITURE—continued.

TABLE B. (continuing Table B. in Part II. of

EXPENDITURE—

	1819.	1829.	1839.	1849.	1859-60.	
CIVIL GOVERNMENT CHARGES.	£	£	£	£	£	
(a) On Consolidated Fund :—						
(1) Civil List and Miscellaneous Charges -	126,050	193,410	448,279	481,566	609,767	1
(2) Payments to Local Taxation Accounts, &c. -	—	—	—	—	—	2
(b) Voted - - - - -	459,600	456,168	778,573	1,565,606	3,931,395	3
(c) Out of Gross Revenues - -	478,781	432,745	229,475	231,609	—	4
(d) Out of Crown Lands Revenues	49,040	—	—	—	—	5
TOTAL CIVIL GOVERNMENT } Charges - - - - - } £	1,113,471	1,082,323	1,456,327	2,278,781	4,541,162	6
CUSTOMS AND EXCISE AND INLAND REVENUE DEPARTMENTS - -	2,947,712	2,664,938	2,386,321	2,411,948	2,264,248	7
POST OFFICE SERVICES - -	378,150	579,176	681,935	1,165,360	1,734,794	8
TOTAL EXPENDITURE } —GREAT BRITAIN - - } £	4,439,333	4,326,437	4,474,583	5,855,389	8,540,204	9

PART II.—EXPENDITURE—continued.

Appendix to Parliamentary Paper, No. 313, of 1894).

GREAT BRITAIN.

	1869-70.	1879-80.	1889-90.*	1899-1900.	1906-10 and 1910-11 (mean).	1913-14.	1914-15.	1915-16.	1916-17.
	£	£	£	£	£	£	£	£	£
1	606,432	547,661	481,460	455,000	485,200	503,000	505,000	507,000	508,500
2	—	—	4,968,573	9,613,000	8,300,500	8,262,500	8,073,500	8,285,500	8,411,500
3	5,134,360	10,031,487	9,366,912	15,300,000	29,262,000	41,454,000	43,511,000	41,048,500	40,327,500
4	—	—	—	—	—	—	—	—	—
5	—	—	—	—	—	—	—	—	—
6	5,740,792	10,579,148	14,836,945	25,411,000	37,951,000	50,199,500	52,089,500	49,841,000	49,142,500
7	2,300,903	2,532,367	2,430,779	2,569,000	3,345,500	4,165,000	4,283,000	4,268,000	4,420,000
8	2,187,973	4,071,487	7,016,400	11,219,000	17,263,000	22,400,000	22,692,000	23,674,000	23,035,000
9	10,323,688	17,182,952	24,284,124	39,158,000	56,565,500	76,764,500	79,064,500	77,805,000†	76,527,500†

* In Parliamentary Paper, No. 313, of 1894, the figures given for the year 1889-90 were those of audited expenditure. The Exchequer issues figures are substituted in this Return, so as to correspond with the figures for the other years.

† See note on page 2.

PART III.—CONTRIBUTIONS TO IMPERIAL SERVICES.

TABLE A.—IRELAND (continuing Table A. in Part III. of Appendix to Parliamentary Paper, No. 313, of 1894).

	Estimated Total Revenue. (Part I. Table E.)	Local Expenditure. (Part II. Table A.)	Contribution.
	£	£	£
1819 to 5 January 1820 - -	5,256,564	1,564,880	3,691,684
1829 to 5 January 1830 - -	5,302,125	1,345,549	4,156,576
1839 to 5 January 1840 - -	5,415,889	1,789,567	3,626,322
1849 to 5 January 1850 - - -	4,861,465	2,247,687	2,613,778
1859-60 to 31 March 1860 - -	7,700,334	2,304,884	5,396,600
1869-70 to 31 March 1870 - -	7,426,382	2,938,122	4,488,210
1879-80 to 31 March 1880, - -	7,280,856	4,054,549	3,226,307
1889-90 to 31 March 1890 - -	7,734,678	5,057,708	2,676,970
1899-1900 to 31 March 1900 - -	8,664,500	6,980,000	1,684,500
1909-10 to 31 March 1910 } 1910-11 to 31 March 1911 } (mean) -	9,931,000	11,029,000	Local Expenditure in excess of Revenue contributed, 1,098,000
1913-14 to 31 March 1914 - -	11,134,500	12,357,000	Local Expenditure in excess of Revenue contributed, 1,222,500
1914-15 to 31 March 1915 - -	12,889,500	12,636,000	253,500
1915-16 to 31 March 1916 - -	17,929,000	12,697,000	Contribution. 5,232,000†
1916-17 to 31 March 1917 - -	23,766,500	12,686,000	11,080,500†

† See note on page 2.

PART III.—CONTRIBUTIONS TO IMPERIAL SERVICES—continued.

TABLE B.—GREAT BRITAIN (continuing Table B. in Part III. of Appendix to Parliamentary Paper, No. 313, of 1894).

	Estimated True Revenue. (Part I. Table G.)	Local Expenditure. (Part II. Table B.)	Contribution.
	£	£	£
1819 to 5 January 1820 - - -	51,445,764	4,439,333	47,006,431
1829 to 5 January 1830 - - -	49,537,892	4,325,437	45,211,455
1839 to 5 January 1840 - - -	46,362,412	4,474,583	41,787,829
1849 to 5 January 1850 - - -	51,370,866	5,855,389	45,515,477
1859-60 to 31 March 1860 - - -	61,385,845	8,540,304	52,845,541
1869-70 to 31 March 1870 - - -	63,900,612	10,229,638	53,670,944
1879-80 to 31 March 1880 - - -	68,760,870	17,152,933	51,607,938
1889-90 to 31 March 1890 - - -	84,980,792	24,284,124	60,696,668
1899-1900 to 31 March 1900 - - -	117,338,500	39,188,000	78,150,500
1900-10 to 31 March 1910 } 1910-11 to 31 March 1911 } (mean)	155,217,000	58,565,500	96,651,500
1913-14 to 31 March 1914 - - -	183,900,500	75,764,500	107,036,000
1914-15 to 31 March 1915 - - -	208,277,000	79,064,500	129,212,500
1915-16 to 31 March 1916 - - -	306,599,000	77,908,000	228,691,000†
1916-17 to 31 March 1917 - - -	523,253,500	76,597,500	446,656,000†

† See note on page 2.

PART IV.—POPULATION (continuing Table in Part IV. of Appendix to
Parliamentary Paper, No. 313 of 1894).

Census of 5th April	Great Britain.	Ireland.	United Kingdom.	Ireland. Per Cent. of United Kingdom.
1831 - - - - -	14,091,757	6,801,827	20,893,584	32½
1831 - - - - -	16,261,183	7,767,401	24,028,584	32
1841 - - - - -	18,534,332	8,175,124	26,709,456	31
1851 - - - - -	20,816,351	6,552,385	27,368,736	24
1861 - - - - -	23,128,518	5,798,967	28,927,485	20
1871 - - - - -	26,072,284	5,412,377	31,484,661	17
1881 - - - - -	29,710,012	5,174,826	34,884,838	15
1891 - - - - -	33,028,172	4,704,750	37,732,922	12½
1901 - - - - -	36,999,946	4,458,775	41,458,721	10½
1911 - - - - -	40,831,396	4,390,219	45,221,615	9½
Estimated Population at middle of Year.				
1913 - - - - -	41,334,358	4,379,012	45,713,370	9½
1914 - - - - -	41,707,851	4,381,398	46,089,249	9½
1915 - - - - -	(Figures not available).			
1916 - - - - -	(Do.).			

ACCOUNT of REVENUE and EXPENDITURE in respect of the DUTIES of the CUSTOMS of the *Isle of Man*, and ACCOUNTS of the ACCUMULATED FUND, and of PASSENGER TAX and HARBOUR DUES, for the year ended 31st March 1917; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

Treasury Chambers, }
29 June 1917. }

T. L. HEATH.

(Presented pursuant to Act 29 & 30 Vict. c. 23, s. 11.)

Ordered, by The House of Commons, to be Printed,
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